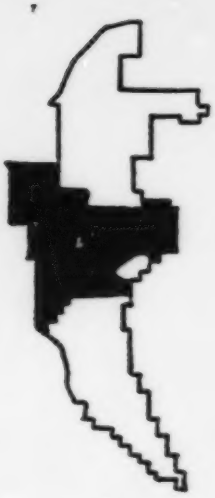

1991 ANNUAL REPORT

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

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INTRODUCTION

1991 was the twenty fourth irrigation season in the South Saskatchewan River Irrigation District No. 1 and the fifteenth year in which the South Saskatchewan River Irrigation District No. 1 Board assumed responsibility for the operation and maintenance of the District. 1991 was the nineth year that the Board of Directors consisted entirely of elected members.

This report details the operation and maintenance for the 1991 operating season and shows the financial statement as of December 31, 1991.

The South Saskatchewan River Irrigation District No. 1 Board under Section 21 of the South Saskatchewan River Irrigation Act:

> ". . . shall have the power to enter into any agreement and do all things necessary or incidental to the construction, maintenance, operation and management of the irrigation system and works and all alteration, improvements, extensions and from time to time thereto . . ."

92-05981/

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1 BOARD

Board Membership

Arlo K. Stranden, Chairman, Elected Farmer Member, Outlook

Roger L. Pederson, Vice Chairman, Elected Farmer Member, Outlook

Gerald Follick, Elected Farmer Member, Outlook

John Konst, Elected Farmer Member, Outlook

Leo Tomasiewicz, Elected Farmer Member, Outlook

Staff

Conrad Hammer	(General Manager)
Greg Stranden	(Administration Officer)
Garry Stone	(Area Supervisor) (Part time)
George King	(Area Supervisor)
Jim Pederson	(Area Supervisor)
Brian Benson	(Area Supervisor)
Dwight Overlid	(Area Supervisor)
Dan McGurk	(Area Supervisor)
Ken Holmlund	(Maintenance Foreman)
Ernie Stasiuk	(Equipment Operator) (Seasonal)

Board Office

Town Hall Complex
Box 699
Outlook, Sask. S0L 2N0
(306) 867-9923

BOARD OF TRUSTEES REPORT

TO: The Water Users
South Saskatchewan River Irrigation District No. 1

The Board of trustees remain concerned about the outstanding Water Tax arrears. The situation has not improved in 1991 even though there were restrictions of water deliveries to anyone who was more than one year in arrears.

The total outstanding Water Tax and penalties on January 1, 1992 was $176,110. (This compares to 161,410 on January 1, 1991)

The Board in the past has attempted to reduce the water rate assessment by utilizing discounts. Due to the crisis in agriculture, people taking advantage of the discounts fell from a high of 63.0% in 1984 to 46.8% in 1991. The people who are in arrears do not benefit from this program.

Consideration will be given to possibly utilizing one discount date instead of two in future years.

Almost 2.4 miles of surface lining has been installed in main canal "M1". The majority of the earthwork on another 3 miles has been completed, however, cold weather and snow in late October halted construction. It is hoped to complete the installation of the liner on this section of canal prior to May 1st, 1992.

The cost for rehabilitation and lining on "M1" during 1991 was $335,950. The District' portion of $39,790 will be reimbursed in 1992 from the Reserve for Irrigation System Replacement.

There were only two nominations for the three vacant Board member positions. John Konst and Gerald Follick were declared elected for a two year period and the Board appointed Bernard Niska to fill the vacant position. The remaining Board members are Arlo Stranden and Leo Tomasiewicz who each have one year remaining in their term.

Respectfully submitted
Arlo K. Stranden
Chairman - Board of Trustees

1991 OPERATIONS REPORT

To: The Water Users
South Saskatchewan River Irrigation District No. 1

The following is a summary of the operation and maintenance activities in the S.S.R.I.D. No. 1 during 1991.

Climate Conditions

Record rainfalls during the period April 26 to July 11 resulted in the lowest water diversions since 1974. This lead to ideal grain growing conditions, however, the wet weather caused considerable damage to the first cut of hay. August and September were extremely dry and resulted in excellent harvest conditions.

There was considerably more fall irrigation than normal due to the extremely dry conditions during September.

	1991 Monthly Mean		1979 - 1990 Average		1991 Precipit.		1979 - 1990 Average	
Month	Deg C	Deg F	Deg C	Deg F	mm	ins.	mm	ins.
May	11.5	52.7	12.1	53.8	82.6	3.25	41.4	1.63
June	16.2	61.2	17.0	62.5	175.2	6.90	50.3	1.98
July	18.2	64.8	19.2	66.5	55.4	2.18	59.6	2.34
August	20.5	68.9	18.3	65.0	4.8	0.19	31.5	1.24
Sept.	12.0	54.0	11.9	53.4	13.4	0.54	29.3	1.16
Total	78.4	301.6	78.5	301.2	331.4	13.06	212.1	8.35

General

The 1991 season was the twenty-fourth year of irrigation on lands within the South Saskatchewan River Irrigation District # 1.

The 1991 levy was set at $9.00 per acre on the base area of 42,000 acres. ($10.00 per acre in 1990)

The assessment was made on the 38,671 acres developed on March 1, 1991, however, appeals due to saline areas reduced the acreage to 38,415 acres. Saskatchewan Water Corporation paid an undeveloped acreage grant on the 3,585 acre difference from the base figure of 42,000 acres.

Farmers paying their levy prior to July 1, 1991 received a discount of 10% which amounted to 0.90 per acre or an actual cost of $8.10 per acre. A 5% discount was in effect for the period July 1 to October 31. Farmers in arrears after December 31, 1991, will pay a penalty of 1% per month (12% per annum) on the unpaid amount.

Sask. Water retains responsibility for the East Side Pump Plant and provides their own maintenance staff. Operation of the pumps during the irrigation season was contracted back to the District. Sask. Water is now paying the cost of electrical power and billing the District in August and December for their share.

The District supplied staff and equipment for the operation and maintenance for "M1", Broderick Reservoir and the S.S.E.W.S. canal within the District boundaries. The area supervisors are responsible for operating the check structures in "M1" and the S.S.E.W.S. along with the east outlet of Broderick Reservoir. The agreement for 1991 was for Sask. Water to pay $8,000 towards operation and $7,000 towards maintenance which was estimated to be 50% of the total costs based on 1988 expenses.

There were 38,415 acres available for irrigation during 1991 (38,707 acres in 1990), which is 91.5% of the base figure of 42,000 acres (92.2% in 1990). It should be noted that 256 acres were removed from the assessment rolls in 1991 due to appeals for production loss because of saline soils.

The operation season commenced on April 22 when the first pumping unit was started. The first diversion from the east outlet of Broderick Reservoir was on April 11 and from the west outlet on April 22. Pumping ceased on September 13th with diversions from the east and west outlets of Broderick Reservoir completed on September 30.

Personnel

The area supervisor responsible for the south portion of the District controlled the operation of canal "M1" along with his regular duties. He was relieved on his days off by another area supervisor or part-time employee.

The operation of the Pump Plant was contracted to the District with the part-time area supervisor responsible for starting and stopping the pumps. He also assisted with the operation of canal "M1" when required.

The central and north areas each had a full time area supervisor with a roving supervisor assigned to cover their areas on their day off. The central area supervisor also operated the east control gate from Broderick Reservoir and the S.S.E.W.S. canal within the District boundaries.

A work schedule was set up prior to the irrigation season with work periods varying from 4 to 9 days and rest periods from 2 to 5 days. The men were required to bank overtime hours and to take the time off prior to the layoff date of December 6.

The lack of work during the winter months required all field staff to be laid off. The staff members normally kept on all year were laid off from January 1st to March 11th. The snow and early cold weather curtailed the outside maintenance work thereby forcing early layoffs. The maintenance operator was laid off on November 22 and the remainder of the staff on December 6.

During the fall the area supervisors were involved in various maintenance programs such as weed control, structure maintenance, lining installation, silt removal and various capital works items.

A rainstorm on October 21 followed shortly by snow and cold weather forced an end to the "M1" lining program by October 28th. The mowing program was also restricted.

Equipment

Six half ton trucks were utilized by operating personnel during 1991, with a total of 93,240 km. driven.

East Side Pump Plant

For the first time since the project was constructed the pumps were started in April. Diversions into the S.S.E.W.S. for Sask Water started on April 11th and by April 22 the water level in Broderick Reservoir had dropped to 560.25 (3,500 ac. ft. of storage). The decision was made to start pump #3 on April 22. An additional pump was started on April 24th and the two pumps were in operation until May 14th. Heavy rainfalls reduced irrigation demands and pump #3 was shut down on June 6th. Pumping resumed again from June 17 until June 28th. The heavy rainfalls continued to reduce demand and the pumps were not started again until July 17th. One pump was in operation until August 9th when a second pump was put into service. It was shut down on August 31 and the remaining pump on September 13 to allow for maintenance work on "M1" to begin.

Pump #1 operated for 895.5 hours, #2 for 471.5 hours, #3 for 1882 hours and #4 for 88.5 hours. Total hours pumped was 3,337.5 compared to 4,286 in 1991.

Total volume pumped was 55,550 acre feet compared to 68,010 acre feet in 1990.

Canal "M1"

Diversions from "M1" for irrigation totaled 4,430 acre feet, of which 760 acre feet were diverted directly into farm turnouts and 3,670 acre feet into the lateral system.

The remaining 51,120 acre feet that was pumped into "M1" from Lake Diefenbaker passed through the canal and into the Broderick Reservoir.

Broderick Reservoir

The elevation of Broderick Reservoir was 561.50 (6,450 acre feet) at the beginning of the year and 562.30 (8,500 acre feet) after all diversions were completed, for a gain of 2,050 ac. ft. in the reservoir. 140 acre feet were pumped directly from the reservoir and used for irrigation. Calculations involving releases and storage in Broderick Reservoir show a combined loss including canal "M1" of 1,730 acre feet or 3.1% of the total 55,550 acre feet pumped from Lake Diefenbaker. (2.5% in 1990)

East Outlet Broderick Reservoir

Releases from the east outlet commenced on April 11 and were completed on September 30th. Total diversions were 30,400 acre feet of which 160 acre feet were diverted for irrigation and 30,240 acre feet for the Saskatchewan Water Corporation. To simplify calculations, it was assumed that all losses in the S.S.E.W.S. canal within the District boundaries were part of the diversions for the Saskatchewan Water Corporation.

West Outlet Broderick Reservoir

Releases from the west outlet commenced on April 22nd and ceased on September 30th. The west outlet is the diversion point to canal "M2" which is the main supply canal for the central and north areas. Of the total 16,800 acre feet released, 962 acre feet were diverted directly into farm turnouts and 12,955 acre feet into lateral systems.

Waste water, seepage losses, evaporation losses and transpiration losses in canal "M2" amounted to 2,883 acre feet or 17.2% of the total diversion. (7.1% in 1990)

Distribution System

Diversions from main canals "M1" and "M2" into the laterals were 16,625 acre feet. Flows from the laterals through the farm turnouts equalled 12,375 acre feet. Approximately 20 acre feet were diverted for filling dugouts. In addition, 1,095 acre feet were diverted for irrigation from District drains.

Losses in the distribution system were (4,250 - 20 - 1,095 = 3,135 acre feet or 18.9% of the flow diverted from canals "M1" and "M2". (13.7 in 1990)

Drainage System

There is no way of determining the actual flow back to the river or estimating seepage, evaporation, and transpiration losses in drains.

Assume that 20% of the 15,492 acre feet released to the farmers will be wastewater: this 3,098 acre feet wasted during irrigation plus 7,853 acre feet lost in canals "M1" and "M2" and the laterals amounts to 50.9% of the 21,530 acre feet diverted for irrigation. (40.7% in 1990). (District share of losses in Broderick Reservoir is considered as a diversion for irrigation in these calculations.

Irrigation

The wet cool weather during May, June and July reduced the irrigation water requirements considerably during 1991. August and Sept. were extremely dry however, and the use of irrigation water during September was higher than normal. The diversions for irrigation during 1991 were the lowest recorded since 1974 when the developed acreage was 19,000 acres lower.

In 1991 there were 38,415 acres developed for irrigation, of which 10,075 acres (26.2%) were gravity and 28,340 acres (73.8%) were sprinkler. Total decrease in development in 1991 was 292 acres. (256 acres were removed from assessment due to saline soils) The remaining acreage decrease was converting gravity flood land to pivot sprinkler and wheelmove systems to pivot systems.

Of the developed area, approximatley 11,264 acres or 29.3% was not irrigated. An additional 60 acres were irrigated under interim agreements.

Releases to the farmers amounted to 15,492 acre feet, which is equivalent to 0.68 acre feet per acre irrigated. Using 20% as a figure or return flow into project drains, each acre irrigated received 0.54 acre feet. (0.79 acre feet in 1990)

Taking the total amount of water pumped from Diefenbaker Lake and subtracting the diversions for the Saskatchewan Water Corporation, 55,550 - 30,240 - 1010 (S.S.E.W.S. 3.1% loss) + 2050 required to irrigate 26,791 acres. The District had to supply 0.83acre feet of water per irrigated acre. (1.22 in 1990)

Synopsis

During the 1991 irrigation season, 55,550 acre feet of water was pumped at the East Side Pump Plant. Of this total, 30,240 acre feet were released from the Broderick Reservoir for the Saskatchewan Water Corporation and 21,530 acre feet were diverted for irrigation.

Total diversions for irrigation were 22,250 acre feet including all losses which equals 0.83 acre feet per acre irrigated. Conveyance losses amounted to 33.1% of the water diverted by the district.

Developed acreage available for irrigation during 1991 was 38,415 acres, of which 26,791 acres were irrigated.

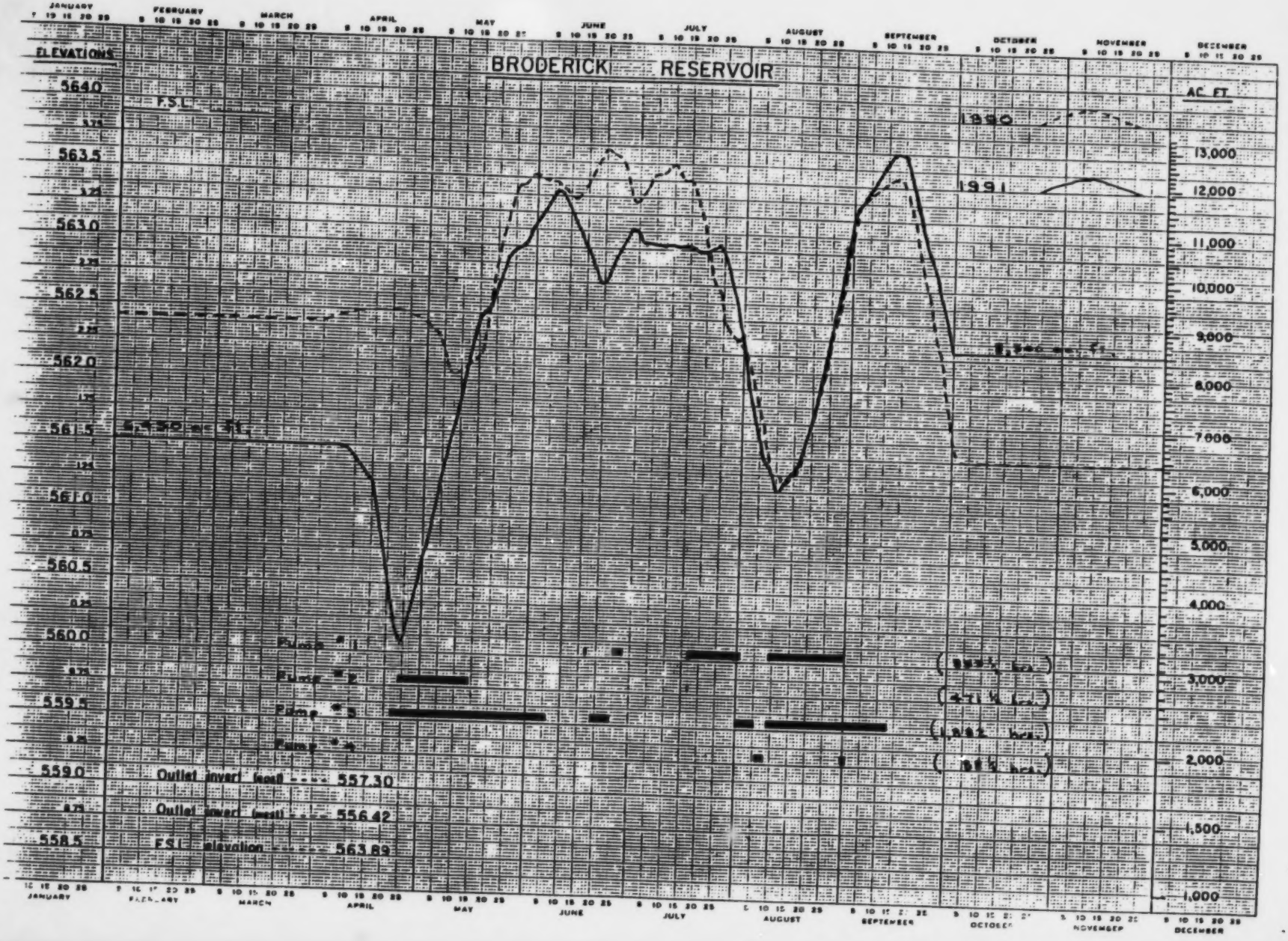
Operation Costs

ITEM	VOLUME AC. FT.	1991 COST	1990 $/AC.FT.	1989 $/AC.FT.	1988 $/AC.FT.
East Side Pump Plant	55,550	$6,760 (0.12)	$0.08	$0.06	$0.15
Energy Costs	55,550	$143,420 (2.58)	$2.40	$2.61	$2.70
Canal "M1", Brod Res., S.S.E.W.S.	55,550	$10,390 (0.19)	$0.14	$0.09	$0.15
TOTAL	55,550	$160,570 (2.89)	$2.62	$2.76	$3.00
Distribution and Drainage	22,250	$59,400 (2.67)	$1.56	$1.03	$1.02
		$219,970 (5.56)	$4.17	$3.79	$4.02

ACTUAL COST TO DISTRICT

$219,970 - 6,760 - 79,600 - 8,000 = $126,610

$$\frac{126,610}{22,250} = \underline{\$5.69/ac.\ ft.}$$ (3.86 in 1990)


BRODERICK RESERVOIR
ELEVATIONS
AC FT
F.S.L.
1990
1991
Pump #1
Pump #2
Pump #3
Pump #4
Outlet invert (east) ---- 557.30
Outlet invert (west) ---- 556.42
F.S.L. elevation ----- 563.89
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER

1991 MAINTENANCE REPORT

The maintenance program is designed to keep the District works in the best possible operating condition, therefore work is undertaken whenever necessary on maintaining and repairing structures, drains and canals. Other items include spring runoff work (clearing ice and snow from structures, canals, & drains) weed control, (chemical & mechanical) vehicle and equipment operation and repair.

Spring Runoff: ($3,450)

There was an extremely light runoff during the spring of 1991. Runoff commenced early in March and was completed by the end of March. Drains were monitored during runoff, however, no snow plowing or backhoe work was required.

Maintenance: M1, Brod. Res., SSEWS: ($8,560)

Normal maintenance was carried out along main canal M1 during 1991. The driving road was bladed and the banks were mowed and sprayed.

"M1" canal was treated with "Acrolien" for the control of aquatic weeds on June 17th. The Department of Environment requested that we restrict any treated water from entering Broderick Reservoir. The pumps were shutdown at 3:00 p.m. and restarted again at 7:30 a.m. on June 19th. The control of aquatic growths was moderately successful, however, because the pumps were shut down for a 16 day period during July the water temperatures increased and the aquatics flourished during the latter part of July and August.

Earthwork Maintenance: ($52,580)

Normal maintenance such as blading and gravelling roads, repairing erosion areas, and silt removal from District drains was undertaken during 1991. (Gravel 580 yd^3)

The major silt removal project was on main drain "1C" where approximately 7 miles were cleaned using the John Deere excavator.

The bantam telescoop was used to clean 3/4 mile of canal "A12A" and 1/4 mile of drain "BA5A". Some miscellaneous cleaning was done with the backhoe.

Structure Maintenance: ($8,140)

Two drop structures were installed in drain "6C" to halt a serious erosion problem in the SW 1/4-25-30-8-3. These drops (7 feet and 4 1/2 feet) were constructed using 23 mil woven polyethelene and rock rip rap. Some channel improvement will be required in the spring of 1992 to complete this project.

Miscellaneous work was completed on several checks, turnouts and farm crossings. Joints were grouted on three drain terminals and a concrete cutoff wall was poured on the outlet of terminal "2A" to prevent spring water from freezing in the outlet structure.

Miscellaneous Canal Work ($31,840)

A section of butyl lining on canal "B2E", 3,930 ft in length was replaced with a 23 mil woven polyethelene liner. Repairs were also made to the surface liner on canal "M2".

The District continued its program to fill in obsolete canals and drains. Approximately 7,200 feet of canal was filled in and seven structures removed.

Weed Control ($33,400)

The weed control program is divided into two sections; chemical ($16,490) and mechanical ($16,910).

Included in the chemical program was the treatment of aquatic weeds with Magnacide "H" (acrolien), control of cattails with Dalapon and spraying trees within the canal and drain rights of way with 2-4-D.

Spot control for cattails took place on about 32 km. (20 mi.) of canals and drains. The concentrated spraying program during the past several years has reduced the cattail problem considerably.

The District is shifting its emphasis from spraying canal banks with 2-4-D to a summer mowing program. The extremely wet conditions during May, June and early July last summer caused rapid plant growth and slowed the mowing process. The fall mowing program was not completed due to the early snow and severe cold. Approximately 320 km (200 miles) of canals and drains were mowed in 1991.

Vehicle & Equipment Cost: ($54,240)

Vehicle and equipment costs were down considerably from 1990 (58%) of 1990 cost) due mainly to the lack of any major repair items.

Winter Works Program & Maintenance Shop: ($18,310)

This item covers the operation of the shop, general shop work and all other maintenance and repair items not charged directly to equipment.

Depreciation ($37,350)

Depreciation on all District vehicles and equipment amounted to $37,350.

Equipment Purchases ($4,540)

The District purchased a 30" bucket for the John Deere excavator and fork lifts for the backhoe. A chop saw, a parts washer, an electric typewriter and a video camera were also purchased.

All purchases were made from the District's Reserve for Equipment Replacement

The table below shows the comparison of the 1991 maintenance costs to 1990, 1989, 1988.

ITEM	1991	1990	1989	1988
Spring Runoff	3,450	3,910	7,600	3,200
Maintenance M1, Brod Res.	8,560	12,180	11,670	12,360
Earthwork Maintenance	52,580	42,640	29,520	67,320
Structure Maintenance	12,740	19,930	5,590	7,650
Misc. Canal Work	31,840	36,710	16,870	2,740
Weed Control	33,400	33,300	67,800	34,660
Winter Works & Shop	18,310	19,590	14,410	12,830
East Side Pump Plant	0	0	3,450	11,420
Total Maintenance Cost	$160,870	$168,260	$156,910	$152,180
Vehicle & Equipment Cost*	$ 54,240	$ 93,540	$ 61,630	$ 51,600

* summary of all equipment & vehicle costs.

Wages amounted to 36% of the maintenance cost compared to 40% in 1990 and 46% in 1989.

Custom Work: ($9,940)

District staff and equipment were provided on a custom work basis for 4 water users at a cost of $2,000. Equipment rental was $520. Custom work for other agencies amounted to $7,050. Materials worth $370 were sold.

The contracts with Broderick North C.A.A., the Village of Broderick and area farmers for dugout filling amounted to $1,375.

Cost Share: ($27,950)

The District was involved in three cost share projects; two with Sask Water and other was with a water user.

The major project was the installation of 2,580 ft. of 14" O PVC to replace canal "B2H". (Cost $25,000)

The District portion of the cost share projects was $14,640.

Capital Works: (85% - 15%) ($335,950)*

SASK. WATER 85% = $296,160 DISTRICT 15% = $39,790

* Includes Sask Waters' share of liner purchased by the District in 1990 but paid in 1991. ($68,470)

The rehabilitation work on main canal "M1" that was started in the fall of 1989 continued at an accelerated rate in 1991.

The 23 mil woven polyethelene liner purchased in December 1990 was installed in early April in "M1" between stations 152+43 to 210+75. (5,832 ft). The final trimming was completed and the right of way was seeded to grass. ($96,900)

Liner was also installed between stations 210+75 and sta. 218+00. The majority of earthwork from station 218+00 to 375+00 (15,700 ft) has been completed. Some minor trimming and blading remains prior to installing the liner in the spring of 1992. The liner was purchased and on site by the first of November, however, the early nowfall and extremely cold temperatures forced an end to construction on October 28th. ($239,050)

FINANCIAL SUMMARY AS OF DECEMBER 31, 1991

OPERATING FUNDS:	1991	1990	1989
Cash	831,499	655,654	625,100
Accounts Receivable and interest .	183,402	158,810	155,311
TOTAL	1,014,901	814,464	780,411
RESERVE FOR EQUIPMENT REPLACEMENT:			
Cash	63,640	28,729	63,965
RESERVE FOR IRRIGATION SYSTEM REPLACEMENT:			
Cash and Long Term Investment . .	1,287,313	1,222,242	1,116,495
TOTAL FUNDS	2,365,854	2,065,435	1,960,871

Respectfully submitted by

C. O. Hammer

C. O. Hammer
General Manager

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

FINANCIAL STATEMENTS

Year Ended December 31, 1991

OFFICE OF THE PROVINCIAL AUDITOR

REGINA, SASKATCHEWAN

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the South Saskatchewan River Irrigation District No. 1 as at December 31, 1991 and the statements of income, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
January 24, 1992

W. K. Strelioff, C.A.
Provincial Auditor

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

BALANCE SHEET

As at December 31

	1991	1990
ASSETS		
Current		
Cash and short term investments	$ 831,499	$ 655,654
Accounts receivable	181,836	152,772
Accrued interest receivable	1,501	8,328
Prepaid expense	3,368	3,393
	1,018,204	820,147
Designated		
Irrigation system replacement reserve assets (Note 4)	1,287,313	1,222,242
Equipment replacement reserve assets (Note 5)	63,640	28,729
Fixed assets (Note 6)	324,233	357,037
	$2,693,390	$2,428,155
LIABILITIES AND EQUITY		
Liabilities		
Accounts payable and accrued liabilities	$ 3,304	$ 5,683
Equity		
Contributed surplus	143,400	143,400
Retained earnings (Statement 3)	2,546,686	2,279,072
	2,690,086	2,422,472
Total liabilities and equity	$2,693,390	$2,428,155

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

Statement 3

STATEMENT OF RETAINED EARNINGS

Year Ended December 31

	Unappropriated		Irrigation System Reserve		Equipment Replacement Reserve		Totals	
	1991	1990	1991	1990	1991	1990	1991	1990
Balance, beginning of year	$1,028,101	$ 940,200	$1,222,242	$1,116,495	$ 28,729	$ 63,964	$2,279,072	$2,120,659
Add: Net income (Statement 2)	267,614	158,413	---	---	---	---	267,614	158,413
Appropriations approved during the year	(160,561)	(176,072)	121,086	132,762	39,455	43,310	---	---
Release of previous years' appropriations	60,559	105,560	(56,015)	(27,015)	(4,544)	(78,545)	---	---
Balance, end of year	$1,195,733	$1,028,101	$1,287,313	$1,222,242	$ 63,640	$ 28,729	$2,546,686	$2,279,072

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF INCOME

Year Ended December 31

	1991	1990
Revenue		
Water rate charges and penalties	$346,295	$389,533
Custom work revenue	316,045	160,587
Grant - Saskatchewan Water Corporation (Note 7)	32,268	34,246
Other revenue	18,325	17,516
	712,933	601,882
Expenses		
Salaries & employee benefits	262,861	258,395
Operations and maintenance	235,298	252,740
Pumping cost - power	59,645	93,311
Depreciation	37,348	38,735
Fees & licences	6,649	3,523
Professional services	807	543
Travel and sustenance	3,496	4,270
Insurance	7,943	8,039
Bad debt expense	10	2,314
Other	17,823	12,864
	631,880	674,734
Income (loss) from operations	81,053	(72,852)
Other income		
Interest income	186,561	212,921
Gain on sale of fixed assets	---	18,344
Net income for year - to Statement 3	$267,614	$158,413

(See accompanying notes to the financial statements)

Statement 4

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31

	1991	1990
Cash provided by (used in):		
Operating activities:		
Net income	$267,614	$158,413
Add (deduct) items not requiring or generating cash:		
- depreciation	37,348	38,735
- gain on sale of fixed assets	---	(18,344)
	304,962	178,804
Net change in non-cash working capital items	(24,591)	16,801
	280,371	195,605
Financing activities:		
Increase in other designated assets	(99,982)	(70,512)
Investment activities:		
Purchase of fixed assets	(4,544)	(119,033)
Proceeds from sale of fixed assets	---	19,494
Net increase in cash position	175,845	25,554
Cash and short term investments, beginning of year	655,654	630,100
Cash and short term investments, end of year	$831,499	$655,654

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. Accounting Policies

a) Fixed assets are recorded at cost, except for assets that the District purchased from the Department of Agriculture in 1976 for the sum of $1. These assets were recorded at their estimated net book value at the time of the transfer, with a corresponding amount reflected as contributed surplus of $143,400.

b) Depreciation is calculated on a straight-line basis with annual rates determined by expected asset life. The rates of depreciation range between 5% to 20%.

c) Short term investments are stated at cost which approximates market value.

2. Establishment of the District

In accordance with Section 3 of The South Saskatchewan River Irrigation Act, the District was established by Order in Council on September 23, 1966. Effective April 1, 1976 the Board of Trustees of the District assumed responsibility from the Department of Agriculture for the administration, operation and maintenance of the District.

3. Retained Earnings

The District has adopted the policy of appropriating retained earnings to establish the following reserves:

a) The Irrigation System Replacement Reserve is to provide for the cost of major improvement or capital replacement of the irrigation system. The amount appropriated in the current year represents the amount of interest earned by the designated assets.

b) The Equipment Replacement Reserve is to provide for the cost of maintaining and replacing equipment. The amount appropriated in the current year represents the amount of depreciation charged during the year plus interest earned by the designated assets.

4. Irrigation System Reserve Assets

The following designated assets relate to the Irrigation System Replacement Reserve:

	1991	1990
Cash and short term investments	$1,283,560	$1,158,430
Accrued interest receivable	3,753	63,812
	$1,287,313	$1,222,242

5. Equipment Replacement Reserve Assets

The following designated assets relate to the Equipment Replacement Reserve:

	1991	1990
Cash and short term investments	$63,640	$28,154
Accrued interest receivable	---	575
	$63,640	$28,729

6. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Operations and maintenance equipment	$575,489	$258,814	$316,675	$350,241
Small tools	4,921	3,898	1,023	243
Radio equipment	9,539	7,039	2,500	3,043
Metering equipment	4,323	4,323	---	---
Office equipment	9,793	5,758	4,035	3,510
	$604,065	$279,832	$324,233	$357,037

7. Grant Revenue

According to the January 1, 1980 Memorandum of Understanding between the Department of Agriculture and the Board (which has been assumed by the Saskatchewan Water Corporation), the Saskatchewan Water Corporation provides the shortfall between the gross revenue calculated on the total 42,000 acre base and the actual revenue earned from the operation and maintenance of the acreage developed for irrigation.

8. Costs Borne by Other Agencies

The District has not been charged with any occupancy costs. Accordingly, these costs, which are borne by the Saskatchewan Water Corporation, are not reflected in these financial statements.

9. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related. Transactions with these parties are recorded at normal market prices except as described in the notes to the financial statements.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.